

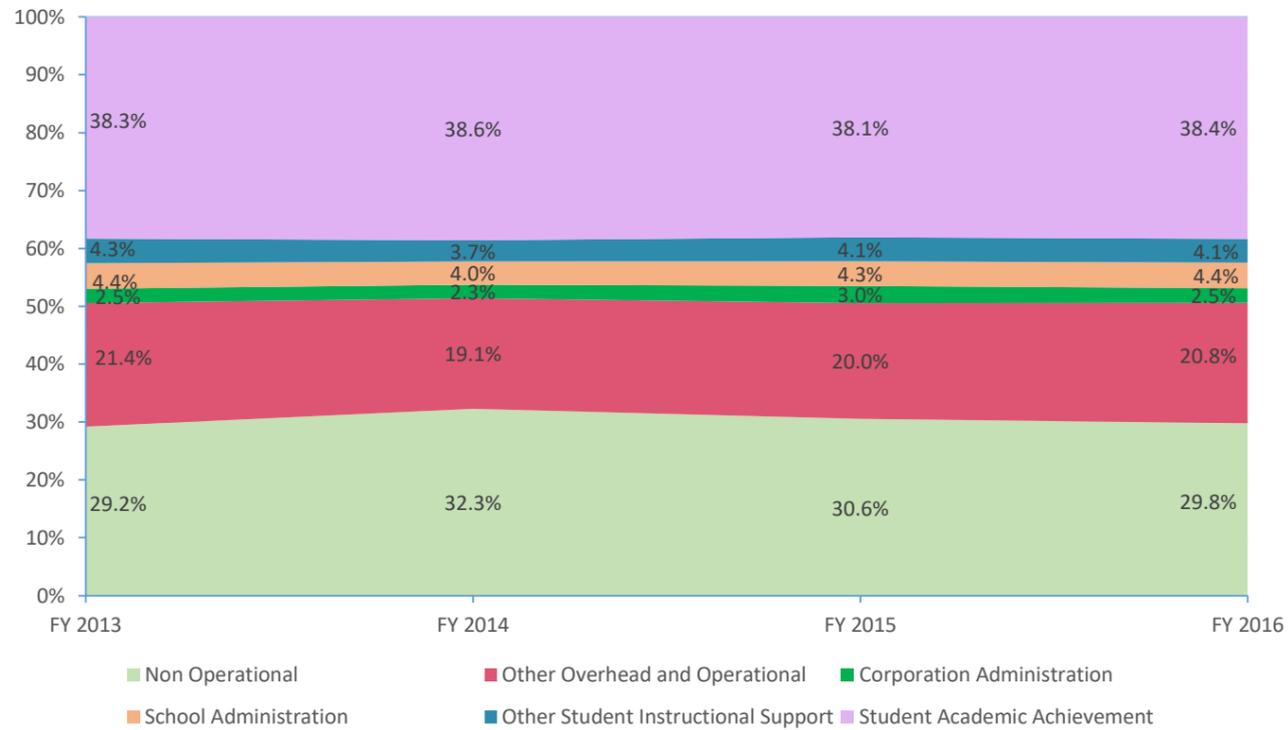
**School Corporation Expenditures by Account
Biannual Financial Report Data
Danville Community School Corp (3325)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,434,121	45.7%	\$10,921,162	40.6%	\$10,693,078	38.3%	\$11,409,751	38.6%	\$10,707,941	38.1%	\$11,120,450	38.4%
Student Instructional Support	\$1,599,591	7.0%	\$2,554,170	9.5%	\$2,421,728	8.7%	\$2,267,567	7.7%	\$2,364,762	8.4%	\$2,473,088	8.5%
Total	\$12,033,712	52.7%	\$13,475,332	50.1%	\$13,114,807	47.0%	\$13,677,318	46.3%	\$13,072,703	46.5%	\$13,593,538	46.9%

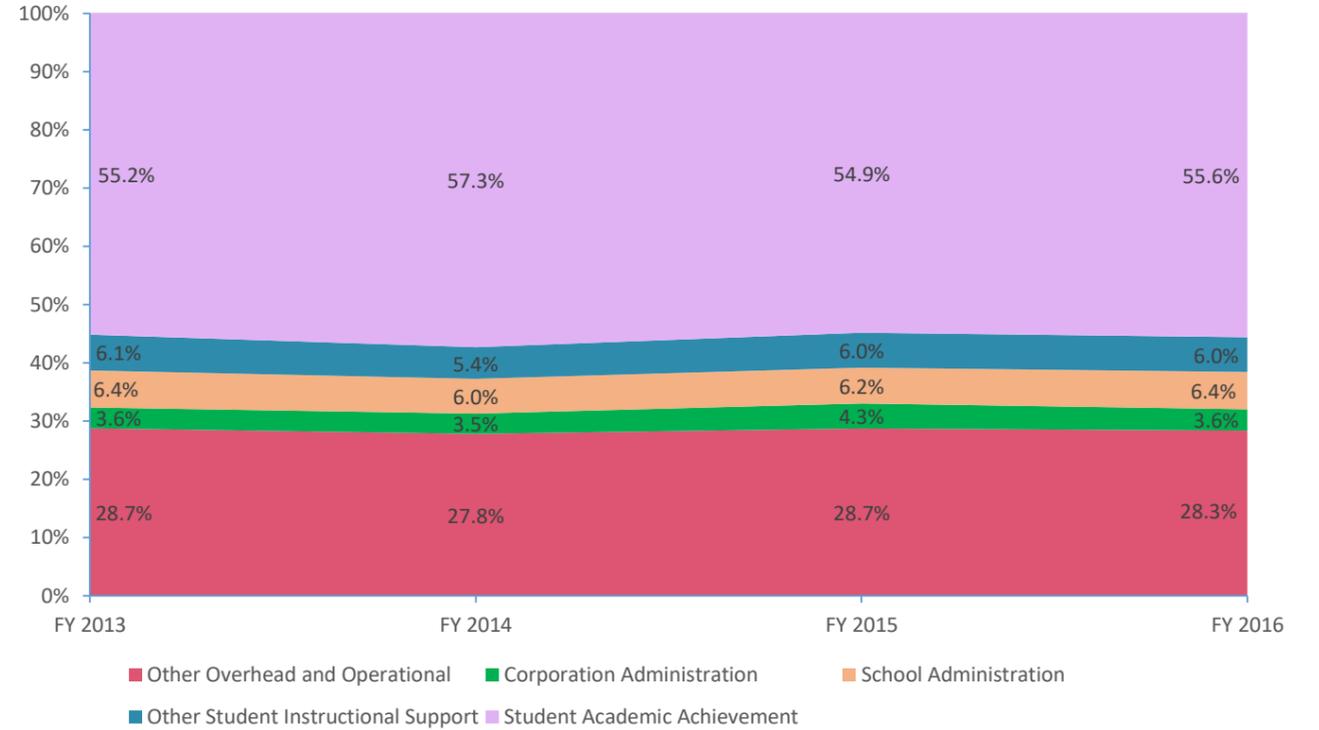
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,580,390	24.4%	\$6,145,216	22.8%	\$6,653,472	23.8%	\$6,342,147	21.5%	\$6,459,498	23.0%	\$6,766,797	23.3%
Non Operational	\$5,225,173	22.9%	\$7,294,430	27.1%	\$8,152,340	29.2%	\$9,543,647	32.3%	\$8,592,842	30.6%	\$8,636,672	29.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,805,563	47.3%	\$13,439,646	49.9%	\$14,805,812	53.0%	\$15,885,794	53.7%	\$15,052,340	53.5%	\$15,403,469	53.1%

Grand Total	\$22,839,275	\$26,914,978	\$27,920,619	\$29,563,112	\$28,125,043	\$28,997,007
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Danville Community School Corp (3325)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$59,536	\$539,884	\$424,762	NA	613.5%	-21.3%
11100	Regular Programs	Elementary	\$3,209,569	\$4,375,627	\$2,589,733	\$2,779,891	-13.4%	-36.5%	7.3%
11200	Regular Programs	Middle/Junior High	\$860,591	\$1,383,202	\$2,138,413	\$2,253,790	161.9%	62.9%	5.4%
11300	Regular Programs	High School	\$1,919,446	\$2,366,909	\$2,469,992	\$2,292,377	19.4%	-3.1%	-7.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$43,631	\$142,207	\$123,565	\$270,549	520.1%	90.2%	119.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$63,540	\$68,493	\$76,494	\$68,532	7.9%	0.1%	-10.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$103,865	\$116,753	\$36,573	\$52,546	-49.4%	-55.0%	43.7%
11630	Regular Programs	Alternative Education Programs - High School	\$51,201	\$86,145	\$190,051	\$192,973	276.9%	124.0%	1.5%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$170,011	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,727	\$2,992	\$14,800	\$11,056	13.7%	269.5%	-25.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$426	\$32,979	\$1,331	\$1,413	231.3%	-95.7%	6.2%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$1,768	\$303,244	\$336,883	NA	18959.5%	11.1%
12350	Special Programs	Physical Impairment - Homebound	\$6,889	\$12,214	\$5,332	\$4,816	-30.1%	-60.6%	-9.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$58,563	\$41,266	\$127,427	\$126,296	115.7%	206.1%	-0.9%
12610	Special Programs	Learning Disability	\$519,501	\$690,694	\$641,109	\$606,337	16.7%	-12.2%	-5.4%
12810	Special Programs	Special Education Preschool	\$52,787	\$47,304	\$74,515	\$62,853	19.1%	32.9%	-15.7%
12900	Special Programs	Other Special Programs	\$16,093	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$4,173	\$0	\$22,831	\$19,183	359.7%	NA	-16.0%
14200	Summer School Programs	Middle/Junior High School	\$2,859	\$2,271	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$9,173	\$9,499	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$61,665	\$40,678	\$42,732	\$35,980	-41.7%	-11.5%	-15.8%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$677	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$180,345	\$98,324	\$150,474	\$131,089	-27.3%	33.3%	-12.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$259,415	\$190,404	\$131,952	\$113,029	-56.4%	-40.6%	-14.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$53,512	\$70,708	\$181,613	\$149,236	178.9%	111.1%	-17.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$4,799	\$1,274	\$19,090	\$19,499	306.3%	1430.7%	2.1%
22220	Instruction	Library/Media Services - School Library	\$226,333	\$298,438	\$310,679	\$257,816	13.9%	-13.6%	-17.0%
22230	Instruction	Library/Media Services - Audiovisual	\$3,031	\$1,871	\$2,057	\$4,378	44.4%	134.0%	112.9%
22240	Instruction	Library/Media Services - Educational Television	\$1,309	\$1,955	\$3,101	\$2,364	80.6%	20.9%	-23.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$5,869	\$0	NA	NA	-100.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$62,267	\$83,110	\$103,604	\$108,558	74.3%	30.6%	4.8%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$370,108	\$239,547	\$293,409	NA	-20.7%	22.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$223,683	\$697	\$8,001	\$1,287	-99.4%	84.8%	-83.9%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$251,137	\$321,859	\$149,354	\$496,039	97.5%	54.1%	232.1%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$1,200	\$4,573	\$3,511	NA	192.6%	-23.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$468,372	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,897,915	\$10,921,162	\$10,707,941	\$11,120,450	25.0%	1.8%	3.9%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$238,633	\$410,014	\$502,151	\$512,080	114.6%	24.9%	2.0%
21230	Students	Guidance Services - Appraisal Services	\$21,319	\$6,120	\$4,052	\$5,101	-76.1%	-16.6%	25.9%
21290	Students	Guidance Services - Other Guidance Services	\$84,402	\$1,127	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$94,719	\$128,755	\$141,263	\$146,128	54.3%	13.5%	3.4%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$185,626	\$184,443	NA	NA	-0.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$19,092	\$0	\$0	NA	-100.0%	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$51,770	\$75,486	\$82,827	NA	60.0%	9.7%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$21,226	\$18,603	\$16,014	NA	-24.6%	-13.9%
21810	Students	Special Ed. Administration - Service Area Direction	\$31,998	\$33,698	\$179,801	\$178,433	457.6%	429.5%	-0.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$23,204	\$435,135	\$59,267	\$66,120	185.0%	-84.8%	11.6%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$52	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$861,566	\$1,447,233	\$1,198,462	\$1,281,942	48.8%	-11.4%	7.0%
Student Instructional Support Total			\$1,355,842	\$2,554,170	\$2,364,762	\$2,473,088	82.4%	-3.2%	4.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Danville Community School Corp (3325)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$18,588	\$18,344	\$23,199	\$22,005	18.4%	20.0%	-5.1%
23120	General Administration	Board of Education - Service Area Assistants	\$106,969	\$108,146	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$6,774	\$11,002	\$10,246	\$14,808	118.6%	34.6%	44.5%
23160	General Administration	Board of Education - Promotion Expenses	\$4,525	\$4,076	\$2,715	\$122	-97.3%	-97.0%	-95.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$16,934	\$10,069	\$9,775	\$11,820	-30.2%	17.4%	20.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$185,556	\$370,378	\$717,203	\$621,367	234.9%	67.8%	-13.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$3,172	\$3,169	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$26,847	\$52,425	\$42,841	\$36,208	34.9%	-30.9%	-15.5%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$488	\$3,912	NA	NA	702.4%
25150	Central Services	Fiscal Services - Payroll Services	\$52,330	\$47,369	\$0	\$0	-100.0%	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$26,942	\$9,348	\$12,711	\$4,634	-82.8%	-50.4%	-63.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$866	\$4,525	\$8,525	\$9,792	1030.2%	116.4%	14.9%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$1,195	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$23,877	\$33,122	\$8,420	\$2,623	-89.0%	-92.1%	-68.8%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$846	\$0	\$0	NA	-100.0%	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$40,393	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,615	\$0	\$0	\$0	-100.0%	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$2,707	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$79,111	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,814,581	\$2,288,950	\$2,183,834	\$2,245,251	23.7%	-1.9%	2.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$27,910	\$57,561	\$31,109	\$62,329	123.3%	8.3%	100.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$305,653	\$345,152	\$441,811	\$484,492	58.5%	40.4%	9.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$550	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$145,513	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$5,010	\$18,560	\$17,089	\$45,767	813.5%	146.6%	167.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$123,792	\$97,868	\$188,184	\$218,093	76.2%	122.8%	15.9%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$1,527	\$1,766	\$227	\$4,209	175.6%	138.3%	1754.2%
27010	Student Transportation	Service Area Direction	\$718,841	\$451,256	\$36,067	\$37,056	-94.8%	-91.8%	2.7%
27100	Student Transportation	Vehicle Operation	\$19,079	\$638,835	\$1,063,788	\$1,075,502	5537.2%	68.4%	1.1%
27200	Student Transportation	Monitoring Services	\$6,765	\$2,860	\$16,911	\$10,419	54.0%	264.2%	-38.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$200,973	\$274,318	\$258,090	\$216,606	7.8%	-21.0%	-16.1%
27400	Student Transportation	Purchase of School Buses	\$292,942	\$0	\$0	\$354,251	20.9%	NA	NA
27500	Student Transportation	Insurance on Buses	\$37,554	\$26,304	\$18,636	\$19,900	-47.0%	-24.3%	6.8%
27700	Student Transportation	Contracted Transportation Services	\$2,773	\$700	\$9,931	\$44,502	1504.7%	6257.5%	348.1%
27910	Student Transportation	Bus Driver Training	\$225	\$1,094	\$400	\$0	-100.0%	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$18,037	\$10,207	NA	NA	-43.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$307,040	\$529,138	\$701,336	\$569,450	85.5%	7.6%	-18.8%
31400	Food Services Operations	Food Purchases	\$486,212	\$665,249	\$600,177	\$603,182	24.1%	-9.3%	0.5%
31900	Food Services Operations	Other Food Services	\$26,042	\$29,687	\$37,751	\$37,097	42.5%	25.0%	-1.7%
Overhead and Operational Total			\$5,077,088	\$6,145,216	\$6,459,498	\$6,766,797	33.3%	10.1%	4.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$72	\$0	\$0	\$0	-100.0%	NA	NA
33200	Category not Specified	Community Recreation	\$8,237	\$8,989	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$194,137	\$232,509	\$279,510	\$285,867	47.3%	22.9%	2.3%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$137,165	\$144,954	NA	NA	5.7%
33990	Other Community Services	Other	\$4,999	\$0	\$0	\$0	-100.0%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$4,588	\$6,100	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$169,350	\$19,844	\$11,834	\$66,238	-60.9%	233.8%	459.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$328,987	\$599,142	\$427,795	\$650,815	97.8%	8.6%	52.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$697	(\$1,092)	\$41,662	\$43,954	6206.6%	4123.4%	5.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$225,354	\$254,957	\$307,857	\$376,037	66.9%	47.5%	22.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$237,929	\$316,632	\$111,646	\$226,136	-5.0%	-28.6%	102.5%
51100	Principal on Debt	Bonds	\$318,179	\$365,000	\$245,000	\$240,000	-24.6%	-34.2%	-2.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Danville Community School Corp (3325)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
52100	Interest on Debt	Bonds	\$322,000	\$17,300	\$82,945	\$84,828	-73.7%	390.3%	2.3%
52200	Interest on Debt	Temporary Loans	\$34,157	\$61,187	\$0	\$0	-100.0%	-100.0%	NA
52500	Interest on Debt	Bond Anticipation Notes	\$0	\$81,263	\$2,211	\$0	NA	-100.0%	-100.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$156,964	\$0	\$19,024	\$0	-100.0%	NA	-100.0%
53100	Lease Rental	Buildings-Principal	\$1,413,500	\$2,305,000	\$4,485,603	\$4,251,500	200.8%	84.4%	-5.2%
53150	Lease Rental	Buildings-Interest	\$0	\$2,821,750	\$2,142,486	\$1,943,273	NA	-31.1%	-9.3%
53200	Lease Rental	Equipment-Principal	\$1,543,000	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$219,584	\$205,850	\$287,371	\$312,350	42.2%	51.7%	8.7%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$9,537	\$10,121	NA	NA	6.1%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$350	\$350	NA	NA	0.0%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$847	\$250	NA	NA	-70.5%
60700	Category not Specified	Scholarships	\$3,066	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$5,184,799	\$7,294,430	\$8,592,842	\$8,636,672	66.6%	18.4%	0.5%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$74,984	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$11,756	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$56,166	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,994	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$564,409	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$90,373	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$160,211	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$15,437	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$126,986	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$21,783	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$28,029	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$3,648	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$763,941	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$118,806	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$257,894	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$19,118	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,885	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,032	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,001	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$178	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,323,632	\$0	\$0	\$0	NA	NA	NA